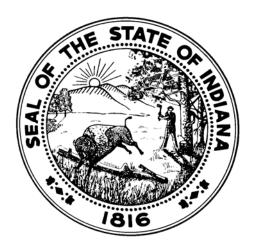
# STATE BOARD OF ACCOUNTS 302 West Washington Street Room E418 INDIANAPOLIS, INDIANA 46204-2765

EXAMINATION REPORT OF

STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBER 124 ROCHESTER, INDIANA

January 1, 2004 to December 31, 2004



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# OFFICIALS

| <u>Office</u>                                    | <u>Official</u>                                   | <u>Term</u>  |
|--|---|--|
| Chairman, Bureau of Motor<br>Vehicles Commission | Gerald Coleman<br>Mary DePrez<br>Joel Silverman   | 01-06-02 to 02-29-04<br>03-01-04 to 01-09-05<br>01-10-05 to 01-11-09 |
| Branch Manager                                   | Nancy Day<br>Beth Foster (Interim)<br>Beth Foster | 01-01-04 to 09-01-04<br>09-02-04 to 04-17-05<br>04-18-05 to 12-31-05 |



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#### INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE STATE BUREAU OF MOTOR VEHICLES COMMISSION

We have examined the Schedule of Collections and Distributions of the State Bureau of Motor Vehicles Commission License Branch Number 124 (Branch) for the period of January 1, 2004 to December 31, 2004. The Branch's management is responsible for the schedule. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Schedule of Collections and Distributions and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents fairly, in all material respects, the cash transactions of the Branch for the year ended December 31, 2004, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

December 1, 2005

# STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBER 124 ROCHESTER, INDIANA SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS January 1, 2004 to December 31, 2004

|                  | _  | Amount    |
|------------------|----|-----------|
| Collections:     |    |           |
| Registrations    | \$ | 2,457,043 |
| Titles           |    | 403,375   |
| Drivers licenses |    | 92,378    |
| Watercraft       |    | 102,227   |
| Miscellaneous    |    | 616       |
|                  |    |           |
| Total            | \$ | 3,055,639 |
|                  | _  |           |
| Distributions:   |    |           |
| State fees       | \$ | 1,319,197 |
| County tax       |    | 1,451,333 |
| Commission fees  |    | 285,109   |
|                  |    |           |
| Total            | \$ | 3,055,639 |
|                  |    |           |

The accompanying notes are an integral part of the schedule.

# STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBER 124 ROCHESTER, INDIANA NOTES TO SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS

#### Note 1. Introduction

The Motor Vehicles Commission was created to manage the motor vehicle license branches. The Bureau of Motor Vehicles is a separate state agency which provides support services to the Commission controlled license branches. The license branches collect fees which fund the Motor Vehicles Commission. The license branches collect and forward county taxes (excise tax, wheel tax, and surtax) and state fees. The Commission has one contractual branch that is administered by an individual contractor according to Bureau policies. The Commission has developed a mobile license branch to serve the need of CDL license issuance and other special needs as they arise.

#### Note 2. Collections and Distributions

Each branch collects fees and taxes when vehicle and watercraft registrations, titles, and drivers licenses are sold. Fees are uniform throughout the state.

The total daily collections are deposited to a single bank account. From this account the collections are distributed to separate bank accounts which are not controlled by the license branch and belong to the state, county and Bureau of Motor Vehicles Commission.

#### Note 3. Banking System

The Bureau of Motor Vehicles Commission has entered into an agreement with Bank One for a cash concentration system. The system utilizes a series of individual noninterest bearing accounts (clearing accounts) from which all fees and taxes are transferred.

# STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBER 124 ROCHESTER, INDIANA STATISTICAL INFORMATION January 1, 2004 to December 31, 2004

| Transactions Processed             | Quantity   |
|------------------------------------|------------|
| Makisha as alahadi sasa            |            |
| Vehicle registrations:             | 44.070     |
| Passenger                          | 11,876     |
| Motorcycle                         | 685        |
| RV (housecar)                      | 391        |
| Light truck                        | 6,911      |
| Other truck                        | 290        |
| Farm truck                         | 303        |
| Tractor                            | 126        |
| Trailer                            | 2,878      |
| Semitrailer                        | 442        |
| School and church bus              | 16         |
| Other                              | 174        |
| Total vehicle registrations        | 24,092     |
| Deivers lieuwees and normites      |            |
| Drivers licenses and permits:      | 2 772      |
| Drivers licenses/learners permits  | 3,773      |
| CDL licenses/CDL permits Placards  | 422<br>565 |
| Other                              |            |
| Other                              | 2,367      |
| Total drivers licenses and permits | 7,127      |
|                                    |            |
| Titles:                            |            |
| Vehicles                           | 7,596      |
| Watercraft                         | 166        |
|                                    |            |
| Total titles                       | 7,762      |
|                                    |            |
| Total watercraft registrations     | 1,645      |

### STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBER 124 ROCHESTER, INDIANA EXAMINATION RESULT AND COMMENT

# **INVENTORY CONTROL**

Accountable items (Permanent Disability Placards and 96 Hr Permits) were not accurately maintained.

Instructions for maintaining logs of accountable items are given to the branch managers. (Branch Operations Policies and Procedures Manual, Equipment and Supplies Chapter)

## STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBER 124 ROCHESTER, INDIANA EXIT CONFERENCE

The contents of this report were discussed on December 1, 2005, with Beth Foster. The official concurred with our finding.